JUL 23 2007 BY

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: MASUDA, Akihiro, et al.

Group Art Unit: 1753

Serial No.: 10/542,029

Examiner: Edna WONG

Filed: July 13, 2005

P.T.O. Confirmation No.: 6762

For.

TIN-CONTAINING PLATING BATH

PETITION FOR EXTENSION OF TIME

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Date: July 23, 2007

Sir:

Applicants petition the Commissioner for Patents to extend the time for response to the Office Action dated February 22, 2007, for two months, from May 22, 2007, to July 23, 2007.

Please charge the fee of \$450.00 to our Deposit Account 01-2340 cover the cost of the extension for a large entity. In the event that any additional fees are due in connection with this paper, please charge our Deposit Account No. 01-2340.

Respectfully submitted,

KRATZ, OUINTOS & HANSON, LLP

Daniel A. Geselowitz, Ph.D.

Agent for Applicant Reg. No. 42,573

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